IN THE CLAIMS

1. (Previously Presented) A cosmetic gel comprising:

a film-forming agent selected from the group comprising one or more ethyl acrylate/methylmethacrylate copolymers in which the ratio of ethyl acrylate units to methyl methacrylate units in the polymer is in the range of 7.5-8.5: 1.8-2.3, wherein the film-forming agent is emulsifiable with water;

a solvent selected from the group consisting of an aliphatic hydrocarbon or a volatile silicone derivate or combinations thereof wherein the aliphatic hydrocarbon solvent and volatile silicone derivate solvent are not miscible with water and are emulsifiable with the film-forming agent;

a non-ionic emulsifier; and

water;

wherein the gel has an elasticity that is 4 to 5 times greater than the elasticity of the film-forming agent alone and the gel has a softness greater than the film-forming agent.

2. (Previously Presented) A cosmetic gel, comprising:

a film-forming agent comprising one or more ethyl acrylate/methylmethacrylate copolymers, wherein the film-forming agent is emulsifiable with water;

a solvent selected from the group consisting of aliphatic hydrocarbon solvent and a volatile silicone derivate wherein the aliphatic hydrocarbon solvent and volatile silicone derivate are not miscible with water and are emulsifiable with one or more water-based ingredients;

a non-ionic emulsifier; and

water;

wherein the gel has an elasticity that is 4 to 5 times greater than the elasticity of the film-forming agent alone and the gel has a softness greater than the film-forming agent.

3. (Previously Presented) The cosmetic gel according to Claim 2 wherein the emulsifier is chosen from the group consisting of alkoxylated alcohols, ethoxylated alcohols, polyglyceryl esters and mixtures thereof.

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4.-6. (Canceled).

7. (Original) The cosmetic gel according to Claim 1 wherein it additionally contains auxiliary

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cosmetic substances, active cosmetic substances or mixtures thereof.

8. (Canceled).

9. (Original) The cosmetic gel of claim 1 wherein the aliphatic hydrocarbon solvent has a

concentration of 0.01 to 90 percent by weight of the gel.

10. (Original) The cosmetic gel of claim 1 wherein the volatile silicone derivate has a

concentration of 0.01 to 90 percent by weight of the gel.

11. (Previously Presented) The cosmetic gel of claim 2 wherein the non-ionic emulsifier has a

concentration of 0.01 to 5 percent by weight of the gel.

12. (Previously Presented) The cosmetic gel of claim 2 wherein the water has a concentration

of 1.00 to 80 percent of the gel.

13. (Canceled).

14. (Original) The cosmetic gel of claim 1 wherein the aliphatic hydrocarbon solvent is selected

from one or more of isododecane, pentane, hexane, decane, or other isoparaffin.

15. (Original) The cosmetic gel of claim 1 wherein the aliphatic hydrocarbon solvent or volatile

silicone derivate ranges from 30 to 75% by weight.

16. (Previously Presented) The cosmetic gel of claim 1 wherein the volatile silicone derivate is

selected from one or more of dimethicone, cyclomethicone, or decamethylcyclopentasiloxysiloxane.

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17. (Original) The emulsifier of claim 3 selected from one or more of Laureth-20, Laureth-23,

Oleth-20, Steareth-20, Steareth-50, Ceteareth-20, and Ceteareth-30.

18. (Original) A cosmetic made with the gel of claim 1.

19. (Original) A cosmetic made with the method of claim 13.

20. (Previously Presented) An emulsion comprising:

a mixture of a film-forming agent comprising one or more of ethyl acrylate/methyl methacrylate copolymer in which the ratio of ethyl acrylate units to methyl methacrylate units in the copolymer is in the range of 7.5-8.5 : 1.8-2.3;

water; and

a non-ionic emulsifier;

wherein the gel has an elasticity that is 4 to 5 times greater than the elasticity of the film-forming agent alone and the gel has a softness greater than the film-forming agent.

21. (Previously Presented) The emulsion of claim 20, further comprising an aliphatic

hydrocarbon solvent wherein the aliphatic hydrocarbon is not miscible in water but is emulsifiable

with the emulsion.

22. (Previously Presented) The emulsion of claim 20, further comprising a volatile silicone

derivate wherein the volatile silicone derivate is not miscible in water but is emulsifiable with the

emulsion.

23. (Previously Presented) A gel comprising the emulsion of claim 20 wherein the gel has an

elasticity that is 4 to 5 times greater than the elasticity of the film-forming agent alone and the gel

has a softness greater than the film-forming agent.

24. (Previously Presented) A cosmetic comprising the gel of claim 23.

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25. (Previously Presented) A sun-blocking cosmetic comprising the gel of claim 23 and a sun

blocking agent.

26. (Previously Presented) A lotion comprising the gel of claim 23 and an oil.

27. (Previously Presented) The cosmetic gel of Claim 1, wherein the amount of the film-

forming agent in the gel is in the range of between 0.1 and 15% by weight of the gel and the

amount of the solvent is in the range of between 51 and 70% by weight of the gel.

28. (Previously Presented) The cosmetic gel of Claim 2, wherein the amount of the film-

forming agent in the gel is in the range of between 0.1 and 15% by weight of the gel and the

amount of the solvent is in the range of between 51 and 70% by weight of the gel.

29. (Previously Presented) The cosmetic gel of Claim 21, wherein the amount of the film-

forming agent in the emulsion is in the range of between 0.1 and 15% by weight of the emulsion

and the amount of the aliphatic hydrocarbon solvent is in the range of between 51 and 70% by

weight of the emulsion.

30. (Previously Presented) The cosmetic gel of Claim 22, wherein the amount of the film-

forming agent in the emulsion is in the range of between 0.1 and 15% by weight of the emulsion

and the amount of the volatile silicone derivate is in the range of between 51 and 70% by weight

of the emulsion.